EXHIBIT 14

UNITED STATES DISTRICT COURT FOR THE MIDDLE DISTRICT OF NORTH CAROLINA GREENSBORO DIVISION

Civil Action Number: 1:21-CV-279

D/S NORDEN A/S)
Plaintiff,))
v.	DECLARATION OF E. WINSLOW TAYLOR
BLUESTONE COAL SALES)
CORPORATION and	
BLUESTONE RESOURCES,	
INC.	
Defendants.)

This affidavit is executed by E. Winslow Taylor, counsel for Plaintiff, D/S NORDEN A/S (hereinafter "Norden" or "Plaintiff") in order to secure the issuance of a Process of Maritime Attachment and Garnishment in the above-captioned admiralty action. Pursuant to 28 U.S.C. § 1746, I, E. Winslow Taylor, declare under the penalty of perjury:

I am an attorney with the firm of Taylor & Taylor Attorneys at Law, PLLC, attorneys for Plaintiff in the above referenced matter. I am admitted to practice in the Middle District of North Carolina.

I am familiar with the circumstances of the Verified Complaint, and I submit this declaration in support of Plaintiff's request for the issuance of Process of Maritime Attachment and Garnishment of the property of Defendants BLUESTONE COAL SALES CORPORATION AND BLUESTONE RESOURCES, INC. (hereinafter collectively referred to as "Defendants"), pursuant to Rule B of the Supplemental Rules for Certain Admiralty and Maritime Claims of the Federal Rules of Civil Procedure.

I have personally inquired or have directed inquiries into the presence of Defendants in this District. I checked with the office of the North Carolina Secretary of State, using the Secretary of State's database, and have determined that, as of March 31, 2021, Defendants are not incorporated pursuant to the laws of North Carolina, and have not nominated any agent for the service of process within the State.

I have searched pages of the Superpages telephone directory on the internet and determined that there are no telephone listings or addresses for Defendants within this District.

I have conducted a Google search as to whether Defendants can be located within this District. The Google search results did not provide any information that Defendants are located in District.

I am unaware of any general or managing agent(s) within this District for Defendants.

I have been able to determine that Defendants have not appointed an agent for service of process within the state of North Carolina. I have found no indication that Defendants can be found within this District for the purposes of Rule B. I have formed a good faith belief based on my investigation that Defendants do not have sufficient contacts or business activities within this District and do not have any offices or agents within this District to defeat maritime attachment under Rule B of the Supplemental Rules for Admiralty and Maritime Claims as set forth in the Federal Rules of Civil Procedure.

It is my belief, based upon an investigation performed by attorneys in my firm under my direction that Defendants cannot be found within this District for the purposes of Rule B of the Supplemental Rules of Certain Admiralty and Maritime Claims of the Federal Rules of Civil Procedure.

SIGNATURE PAGE TO FOLLOW

Dated: March 31, 2021 Respectfully submitted,

By:

E. Winslow Taylor (Apr 1, 2021 20:15 EDT)

E. Winslow Taylor

Taylor & Taylor Attorneys at Law PLLC

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